Document H-6. This document is a three page letter dated 9/22/66 with a twenty-two page attachment, addressed to Honorable Lester R. Uretz, Chief Counsel, Internal Revenue Service, signed by Michael Rogovin, Assistant Attorney General, Tax Division. This letter is an attorney work product requesting a supplemental investigation of specific persons and organizations as listed on the attachment.

This document is released with deletions. The body of the letter is exempt under 5 U.S.C. 552(b)(5), because it constitutes an attorney work product. The deletions found on page 2 and 5 of the attachments consist of the attorney's request for specific information to be obtained through investigative procedures. These portions are exempt under 5 U.S.C 552(b)(7)(E), because release would disclose investigative techniques and procedures.

The remaining deleted materials on this document consist of names, addresses, and confidential information pertaining to specific individuals. Release of this portion would constitute an unwarranted invasion of personal privacy and is exempt under 5 U.S.C. 552(b)(7)(C).

September 22, 1986

H-6

MR:LMT:MISa[illegible]ers:mch
154-226-61

Honorable Lester R. Uretz
Chief Counsel
Internal Revenue Service
Washington, D. C. 20224

Re: Founding Church of Scientology v. United States
(Ct. Cl. No. 226-61)
Your ref: CC:RL-469 M:MLJ

Dear Mr. Uretz:

[redacted]

[redacted]

Per File

Thank you for your assistance.

Sincerely yours,

MITCHELL ROGOVIN
Assistant Attorney General
Tax Division

By:

LYLE M. TURNER
Chief, Court of Claims Section

Enclosures

FOUNDING CHURCH OF SCIENTOLOGY

I

SCIENTOLOGY GROUPS AND AFFILIATES

A. The following organizations are listed as scientology churches in the United States:

1. The Founding Church of Scientology
   1812 - 19th Street, Northwest
   Washington, D. C.

   (a) Distribution Center, Inc.

2. The Church of Scientology of California
   1089 South Hoover
   Los Angeles, California

3. The Founding Church of Scientology of New York
   200 West 24th Street, Suite 401
   New York, New York

4. The Founding Church of Scientology of Michigan
   18212 James Couzens Highway
   Detroit, Michigan

5. The Church of Scientology of Buffalo
   87 Elmwood Avenue
   Buffalo, New York

6. The Founding Church of Scientology of British Columbia
   3660 East Hastings Street
   Vancouver, British Columbia
   Canada

7. The Church of Scientology of San Diego
   3693 Fifth Avenue
   San Diego, California

8. The Founding Church of Scientology of Texas
   4812 West Mockingbird Lane
   Dallas, Texas

9. The Church of Scientology of Washington State
   1112 Fourth Avenue
   Seattle, Washington

10. The Founding Church of Scientology of Florida
    37 South West 11th Street
    Miami, Florida

Scientology, U.S.A.*
The Academy of Scientology*
Hubbard Guidance Center*
Society of Consulting Ministers*
American Society for Disaster Relief*
Freudian Foundation of America*
Church of American Science*
Radiation Research*

*/ 1812 - 19th Street, Northwest, Washington, D.C.

Personal Efficiency Foundation*
Pan American Friends Foundation of Washington, D.C.*
National Academy of American Psychology*
Hubbard Dianetic Research Foundation*
School of Gnostics, P.O.Box 346, Crewe, Virginia
Sequoia University, 915 South Grandview,
Los Angeles, California
A Church of American Science, 2812 Regent Street,
Berkeley, California
Scientology Council, 7078 Hollywood Blvd.
Hollywood, California
Hubbard Guidance Center, Academy of Scientology
Los Angeles, California
Scientific Press, Inc., Box 634, Wichita, Kansas
Allied Scientists of the World, 211 East Douglas
Wichita, Kansas
Allied Scientists of the World, Denver, Colorado
International Library of Arts and Sciences
211 West Douglas, Wichita, Kansas

4/ 1812 - 19th Street, Northwest, Washington, D.C.

B. <u>The following organizations are listed as members of the International Hubbard Association of Scientologists, International (H.A.S.I.) and the Hubbard Communication Office (H.C.O.):</u>

1. The Hubbard Communications Office World Wide
   Saint Hill Manor, East Grinstead
   Sussex, England

2. HASI and HCO London
   37 Fitzroy Street
   London, W. 1, England

3. HASI and HCO Sydney
   95 Riley Street
   Sydney, N.S.W., Australia

4. HASI and HCO Melbourne
   157 Spring Street, Melbourne
   Victoria, Australia

5. HASI and HCO Durban
   Lincoln House, Masonic Grove
   Durban, Natal, South Africa

6. HASI Berlin
   Stansfield, Berlin-Dahlem
   AmSchulerheim 4, Western Germany

7. HASI and HCO Port Elizabeth
   Lyndon, Park Drive, Port Elizabeth
   South Africa (P.O.Box 1078)

8. HASI and HCO Johannesburg
   27 Hancock Street, Joubert Park
   Johannesburg, South Africa

9. HASI and HCO Auckland
   86 Dominion Road, Mount Eden
   Auckland, New Zealand

10. HASI Capetown
Seafare House, Orange Street
Gardens, Capetown, South Africa

11. HASI France
Campbell, 3 Avenue du General Leclerc
Paris XIVe, France

L. RON HUBBARD'S ACADEMIC AND PROFESSIONAL BACKGROUND

In a pamphlet issued by L. Ron Hubbard in 1951, entitled "What is Scientology", he refers to himself as "Doctor Hubbard, educated in advanced physics and higher mathematics and also a student of Sigmund Freud and others, began his present researches thirty years ago at George Washington University. The dramatic result has been Scientology * * *." We request that the following biographical background information be investigated in order to verify its validity. Please obtain certified copies of Mr. Hubbard's academic and extra-curricular record from the school registrars.

1. Union High School
   Bremerton, Washington

   [The record indicates that Mr. Hubbard attended Union High School in 1926.]

2. Helena High School
   Helena, Montana

   [The record indicates that Mr. Hubbard attended Helena High School in 1927 and 1928; he was expelled on May 11, 1928, because of low grades.]

3. Woodward Preparatory School
   [Southeastern University of the Young Men's Christian Association]
   Washington, D. C.

4. George Washington University
   2029 G Street, N. W.
   Washington, D. C.

   [It appears that Lafayette Ronald Hubbard was admitted to George Washington University on September 24, 1930, to the School of Engineering with a major in civil engineering. Mr. Hubbard claims to have received a chemical engineering degree from the University.]

5. Sequoia University of California
915 South Oxford Avenue
Los Angeles, California

[The record indicates that L. Ron Hubbard received a Ph.D. from Sequoia University in 1950. It appears that prior to the issuance of his degree, Hubbard purchased this "University", which previously rendered degrees to chiropractors. Presently, Sequoia University operates a Department of Scientology issuing bachelors, masters and doctors degrees; no residency is required. Please obtain a copy of the charter of this school; inquire as to the standing of the school with the State of California Education Department; ascertain the names and addresses of the Dean and Lecturers at this institution.]

6. Commander Tompson (M.C.)
United States Navy

[Hubbard claims that he was trained in psycho-analyses by Commander Tompson in Washington, D.C. Hubbard further claims that Commander Tompson studied personally with Freud and instituted psycho-analyses in the U.S. Navy for use in flight surgery.]

7. Dr. William Alan White
St. Elizabeths Hospital
Congressional Heights, Washington, D.C.

[Mr. Hubbard claims that he was trained by a Dr. William Alan White, then Superintendent of St. Elizabeths Hospital, a Government asylum.]

8. U. S. Public Health Office
Gerontological Unit

[Mr. Hubbard alleges that in 1947 he published a book for the Gerontological Society called "Scientology A New Science".]

9. U. S. Veterans Administration
Administrator of Veterans Affairs
Vermont Avenue - Between H & I Streets, N.W.
Washington, D.C.

[Our investigation indicates that LaFayette Ron Hubbard, Naval Serial No. 113392, is drawing a 30% disability for claims of arthritis incurred while serving in the U.S. Navy. We would appreciate verification of this information and any other information which might aid our investigation of the background of this individual.]

10. Mrs. Sara Northrup Hubbard
[No known address]

[In the Superior Court of Los Angeles County on April 23, 1951, an action was taken by Mrs. Sara Northrup Hubbard, wife of L. Ron Hubbard, against Mr. Hubbard on charges of kidnapping of their child, torture and bigamy. This case number is believed to be "A(or H) C35879" filed April 24, 1951. A summons was issued to Mr. L. Ron Hubbard, summons number is D-414,498. Warner and Jackson, attorneys located at 639 South Spring Street, Los Angeles, handled this action. Of particular interest also is the fact that Mrs. Sara Hubbard on June 11, 1951, withdrew all statements which she had made against L. Ron Hubbard. The reasons for this withdrawal are unknown. We are desirous of obtaining information concerning the marriage of Mr. Hubbard to Sara N. Hubbard. The marriage date is said to be August 10, 1946; however, the location is unknown. We suggest that the law offices of Warner and Jackson be contacted as to the present location of Sara N. Hubbard, and that she be interviewed extensively as to her knowledge of the scientology and dianetic movements.]

FOUNDING CHURCH OF SCIENTOLOGY

III

COMPLAINTS RECEIVED BY PUBLIC AND
PRIVATE ORGANIZATIONS INVOLVING
THE SCIENTOLOGICAL MOVEMENT

During the interview of the following individuals, please determine whether the scientological organization maintained that they could cure a subject's disease or ailment; also determine the individual's understanding as to whether he must have a religious belief in the particular tenets of scientology in order to achieve improvement. In other words, whether the faith of the subject is an essential element of his treatment.

A. East:

B. South-Southwest:

1. Dr. Roland Walker, Jr.
   Internist
   Norfolk, Virginia

[During 1950 and 1951, a Roland Walker, Jr., M.D., was said to be a sponsor of the Dianetics movement in the Washington, D. C., area. Dr. Walker was an internist at Norfolk, Virginia. Dr. Walker disassociated himself with the Dianetics movement due to practices with which he objected.

Please make an attempt to locate Dr. Walker in the Norfolk area with view toward interviewing him concerning his connection with Dianetics and reasons for his disassociation. The AMA Journal does not list Dr. Walker, however, he may not be a member of the local medical society.]

C. Mid-West:

[redacted]

[redacted]

D. Far West:

[redacted]

[redacted]

September 22, 1966

H-6

MR:LMT:MISanders:mch
154-226-61

Honorable Lester R. Uretz
Chief Counsel
Internal Revenue Service
Washington, D. C. 20224

Re: Founding Church of Scientology v. United States
(Ct. Cl. No. 226-61)
Your ref: CC:RL-469 M:MLJ

Dear Mr. Uretz:

The principal issue in the above-stated case is whether the alleged church is exempt from federal income taxation as a religious organization within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954. As we view it, there are essentially two questions involved in our case. The first is whether scientology is a "religion". The second is whether the alleged church is really a profit-making organization for certain individuals.

This organization was founded by L. Ron Hubbard, a science-fiction writer in 1955, as an outgrowth of an earlier movement called "Dianetics". The alleged church is located at 1812 - 19th Street, N. W., Washington, D. C., with branches in almost every major city in the United States. It is part of an international organization with headquarters in England, and branches in France; West Germany; Australia; New Zealand; and South Africa.

L. Ron Hubbard who is still the leader of scientology explains in his literature that it was established as a church in order to be protected from medical practice laws and to provide the practitioners with an avenue of access as ministers into hospitals, insane asylums, penitentiaries and other restricted places. The church organization

Pers. File

has also been described to individuals by its members to be a "tax dodge". Consequently, many individuals untrained in psychiatry have become practitioners of the organization and have made their activities a means of livelihood.

During the taxable years in issue, the organization promoted and sold an electrical device called the "E-Meter" for the auditing of individuals, who paid $22 an hour for this service; an electric current was passed through the subject as in a lie-detector causing certain neurophysical effects. It marketed a pill called "Dianezene" which it claimed could prevent the radiation effects resulting from atomic bomb testing.

Moreover, it appears that the Founding Church claims the ability to cure diseases, including cancer, having discovered the ultimate secrets of life and the universe. On January 4, 1963, approximately 14 deputy marshals and several Food and Drug Administration inspectors seised at least 100 packages and boxes of pamphlets and several dozen boxes of electrical gadgets as the Government moved against its Washington headquarters. This action has resulted in a considerable amount of publicity and congressional inquiry, since the "church" argues that the gadgets are religious instruments for use as part of its "confessional". Additional complaints regarding the Founding Church's operations have been made to local police stations, medical associations, psychiatric associations, better business bureaus and state welfare departments.

In the preparation of our defense in this case, we desire certain information concerning the various scientological organizations and individuals connected therewith. We are especially interested in developing evidence and witnesses knowledgeable in the background and operations of this organization and its affiliates. Accordingly, we have attached a list of known scientological groups and affiliates, individuals active in the movement, and public and private organizations which have received serious complaints regarding scientology operations.

We are also interested in substantiating the validity of L. Ron Hubbard's academic and professional background.

We, therefore, request that a supplemental investigation be instituted in order to ascertain in detail the specified information. If any of the individuals interviewed might be usable as witnesses in this case, it would be most helpful if you could indicate their names and business addresses. Copies of correspondence, books, accounts or other tangible things relevant to the above-mentioned issues should also be made.

Thank you for your assistance.

Sincerely yours,

MITCHELL ROGOVIN
Assistant Attorney General
Tax Division

By:
LYLE M. TURNER
Chief, Court of Claims Section

Enclosures

FOUNDING CHURCH OF SCIENTOLOGY

I

SCIENTOLOGY GROUPS AND AFFILIATES

A. The following organizations are listed as scientology churches in the United States:

1. The Founding Church of Scientology
   1812 - 19th Street, Northwest
   Washington, D. C.

   (a) Distribution Center, Inc.

2. The Church of Scientology of California
   1089 South Hoover
   Los Angeles, California

3. The Founding Church of Scientology of New York
   200 West 24th Street, Suite 401
   New York, New York

4. The Founding Church of Scientology of Michigan
   18212 James Couzens Highway
   Detroit, Michigan

5. The Church of Scientology of Buffalo
   87 Elmwood Avenue
   Buffalo, New York

6. The Founding Church of Scientology of British Columbia
   3660 East Hastings Street
   Vancouver, British Columbia
   Canada

7. The Church of Scientology of San Diego
   3693 Fifth Avenue
   San Diego, California

8. The Founding Church of Scientology of Texas
   4812 West Mockingbird Lane
   Dallas, Texas

9. The Church of Scientology of Washington State
   1112 Fourth Avenue
   Seattle, Washington

10. The Founding Church of Scientology of Florida
    37 South West 11th Street
    Miami, Florida

We request that the following information be ascertained:

(1) Are any of the above-listed scientological organizations specifically exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954? If so, consideration should be given to the revocation of their exempt organization status prior to the trial of this case.

(2) We request certified copies of the corporate charter and by-laws and copies of the federal income tax returns filed by the above-listed organizations for the taxable years 1955 through 1959.

(3) We request that a supplemental investigation be initiated regarding the operations of the above-listed organizations. The investigation should include the national and local Better Business Bureaus, local Police Departments, State Licensing Boards, American Medical Association, and American Psychiatric Society.

In addition, we believe that the following organizations are or have been affiliated with the scientology movement in this Country:

Scientology, U.S.A.*
The Academy of Scientology*
Hubbard Guidance Center*
Society of Consulting Ministers*
American Society for Disaster Relief*
Freudian Foundation of America*
Church of American Science*
Radiation Research*

*/ 1812 - 19th Street, Northwest, Washington, D.C.

Personal Efficiency Foundation[a]
Pan American Friends Foundation of Washington, D.C.[a]
National Academy of American Psychology[a]
Hubbard Dianetic Research Foundation[a]
School of Gnostics, P.O.Box 346, Crewe, Virginia
Sequoia University, 915 South Grandview,
Los Angeles, California
A Church of American Science, 2812 Regent Street,
Berkeley, California
Scientology Council, 7070 Hollywood Blvd.
Hollywood, California
Hubbard Guidance Center, Academy of Scientology
Los Angeles, California
Scientific Press, Inc., Box 634, Wichita, Kansas
Allied Scientists of the World, 211 East Douglas
Wichita, Kansas
Allied Scientists of the World, Denver, Colorado
International Library of Arts and Sciences
211 West Douglas, Wichita, Kansas

---

a/ 1812 - 19th Street, Northwest, Washington, D.C.

B. The following organizations are listed as members of the International Hubbard Association of Scientologists, International (H.A.S.I.) and the Hubbard Communication Office (H.C.O.):

1. The Hubbard Communications Office World Wide
   Saint Hill Manor, East Grinstead
   Sussex, England

2. HASI and HCO London
   37 Fitzroy Street
   London, W. 1, England

3. HASI and HCO Sydney
   95 Riley Street
   Sydney, N.S.W., Australia

4. HASI and HCO Melbourne
   157 Spring Street, Melbourne
   Victoria, Australia

5. HASI and HCO Durban
   Lincoln House, Masonic Grove
   Durban, Natal, South Africa

6. HASI Berlin
   Stansfield, Berlin-Dahlem
   AmSchulerheim 4, Western Germany

7. HASI and HCO Port Elizabeth
   Lyndon, Park Drive, Port Elizabeth
   South Africa (P.O.Box 1078)

8. HASI and HCO Johannesburg
   27 Hancock Street, Joubert Park
   Johannesburg, South Africa

9. HASI and HCO Auckland
   86 Dominion Road, Mount Eden
   Auckland, New Zealand

10. HASI Capetown
Seafare House, Oranje Street
Gardens, Capetown, South Africa

11. HASI France
Campbell, 3 Avenue du General Leclerc
Paris XIVe, France

We request certified copies of the corporate charter and by-laws and copies of the foreign tax returns filed by the above-listed organizations for the taxable years 1955 through 1959. Moreover, we request that a supplemental investigation be initiated in each of the above cities as to the operations of the scientology organizations therein. Specific inquiries should be made with the governmental bodies and local police departments. We have been informed that the Hubbard Association of Scientologists, International does not claim to be a "religious" body outside of Continental United States. Accordingly, we desire information in this regard.

FOUNDING CHURCH OF SCIENTOLOGY

II

L. RON HUBBARD'S ACADEMIC
AND PROFESSIONAL BACKGROUND

In a pamphlet issued by L. Ron Hubbard in 1951, entitled "What is Scientology", he refers to himself as "Doctor Hubbard, educated in advanced physics and higher mathematics and also a student of Sigmund Freud and others, began his present researches thirty years ago at George Washington University. The dramatic result has been Scientology * * *." We request that the following biographical background information be investigated in order to verify its validity. Please obtain certified copies of Mr. Hubbard's academic and extra-curricular record from the school registrars.

1. Union High School
   Bremerton, Washington

   [The record indicates that Mr. Hubbard attended Union High School in 1926.]

2. Helena High School
   Helena, Montana

   [The record indicates that Mr. Hubbard attended Helena High School in 1927 and 1928; he was expelled on May 11, 1928, because of low grades.]

3. Woodward Preparatory School
   [Southeastern University of the Young Men's Christian Association]
   Washington, D. C.

4. George Washington University
   2029 G Street, N. W.
   Washington, D. C.

   [It appears that Lafayette Ronald Hubbard was admitted to George Washington University on September 24, 1930, to the School of Engineering with a major in civil engineering. Mr. Hubbard claims to have received a chemical engineering degree from the University.]

5. Sequoia University of California
915 South Oxford Avenue
Los Angeles, California

[The record indicates that L. Ron Hubbard received a Ph.D. from Sequoia University in 1950. It appears that prior to the issuance of his degree, Hubbard purchased this "University", which previously rendered degrees to chiropractors. Presently, Sequoia University operates a Department of Scientology issuing bachelors, masters and doctors degrees; no residency is required. Please obtain a copy of the charter of this school; inquire as to the standing of the school with the State of California Education Department; ascertain the names and addresses of the Dean and Lecturers at this institution.]

6. Commander Tompson (M.C.)
United States Navy

[Hubbard claims that he was trained in psycho-analyses by Commander Tompson in Washington, D.C. Hubbard further claims that Commander Tompson studied personally with Freud and instituted psycho-analyses in the U.S. Navy for use in flight surgery.]

7. Dr. William Alan White
St. Elizabeths Hospital
Congressional Heights, Washington, D.C.

[Mr. Hubbard claims that he was trained by a Dr. William Alan White, then Superintendent of St. Elizabeths Hospital, a Government asylum.]

8. U. S. Public Health Office
Gerontological Unit

[Mr. Hubbard alleges that in 1947 he published a book for the Gerontological Society called "Scientology A New Science".]

9. U. S. Veterans Administration
Administrator of Veterans Affairs
Vermont Avenue - Between H & I Streets, N.W.
Washington, D.C.

[Our investigation indicates that LaFayette Ron Hubbard, Naval Serial No. 113392, is drawing a 30% disability for claims of arthritis incurred while serving in the U.S. Navy. We would appreciate verification of this information and any other information which might aid our investigation of the background of this individual.]

10. Mrs. Sara Northrup Hubbard
[No known address]

[In the Superior Court of Los Angeles County on April 23, 1951, an action was taken by Mrs. Sara Northrup Hubbard, wife of L. Ron Hubbard, against Mr. Hubbard on charges of kidnapping of their child, torture and bigamy. This case number is believed to be "A(or H) C35879" filed April 24, 1951. A summons was issued to Mr. L. Ron Hubbard, summons number is D-414,498. Warner and Jackson, attorneys located at 639 South Spring Street, Los Angeles, handled this action. Of particular interest also is the fact that Mrs. Sara Hubbard on June 11, 1951, withdrew all statements which she had made against L. Ron Hubbard. The reasons for this withdrawal are unknown. We are desirous of obtaining information concerning the marriage of Mr. Hubbard to Sara N. Hubbard. The marriage date is said to be August 10, 1946; however, the location is unknown. We suggest that the law offices of Warner and Jackson be contacted as to the present location of Sara N. Hubbard, and that she be interviewed extensively as to her knowledge of the scientology and dianetic movements.]

FOUNDING CHURCH OF SCIENTOLOGY

III

COMPLAINTS RECEIVED BY PUBLIC AND
PRIVATE ORGANIZATIONS INVOLVING
THE SCIENTOLOGICAL MOVEMENT

During the interview of the following individuals, please determine whether the scientological organization maintained that they could cure a subject's disease or ailment; also determine the individual's understanding as to whether he must have a religious belief in the particular tenets of scientology in order to achieve improvement. In other words, whether the faith of the subject is an essential element of his treatment.

A. East:

1. Mr. Martin Ballard
Coordinating Minister of the
Universal Christian Church
8648 Oakleigh Road
Baltimore, Maryland

[Mr. Ballard originally wrote the Food & Drug Administration on January 14, 1963. In a letter dated February 6, 1963, he indicated that the officers of the Hubbard Guidance Center have been trying to entice him to take courses at very high prices. He stated that he has kept most of the correspondence. Please ascertain what information Mr. Ballard has concerning this organization.]

2. Mr. Robert Waller
Mrs. Dorothy Waller
3540 Bryan Place
Elmyre, New York

[It appears that both Robert and Dorothy Waller, husband and wife, were active in the scientology movement. Robert Waller's declared reason for attending the "church" was to rid himself of a disturbing and disabling set of

pains in his back, shoulder, neck, as well as severe headache attacks. Both Mr. and Mrs. Waller indicated that they had received no benefits from the organization's practices. Mr. Waller characterized the whole matter on which he had expended several thousand dollars as being nothing more than a good parlor game.]

3. Anna W. Perkins, M.D.
Westerlo Albany County
Albany, New York

[Dr. Perkins complained to the American Medical Association in a letter dated April 20, 1962, about a scientology practioner, Neil R. Brown, Albany, New York, who was treating one of Dr. Perkins' patients.]

4. Mr. Arthur Ceppos, President
Hermitage House
New York, New York

[Mr. Ceppos published L. Ron Hubbard's book, "Dianetics" and became executive vice president of the Dianetics Foundation of New Jersey in 1950, He severed his association from the movement in 1953.]

5. Mr. Irving Garfield
2255 Bard Boulevard
Camden, New Jersey

[Irving Garfield, who is allegedly a graduate of the Founding Church, interested certain individuals in speech therapy for a very high fee.]

6. Pinkerton Detective Agency
Baltimore, Maryland

[The Pinkerton Detective Agency of Baltimore, Maryland, reportedly made an investigation of L. Ron Hubbard and his associations on January 22, 1957. Please obtain full information as to their investigation and findings.]

7. Miss Christine C. Free
2107 Canterdale Road
Baltimore, Maryland

[Miss Free is listed in an old Ability magazine as a scientologist. Please determine if she is a franchise holder and her understanding of the operation of the subject firm.

An individual by the name of Pinkham of 3611 Mary Avenue, Baltimore, Maryland, should also be interviewed to determine his or her connection with the above firm. Determine if the Pinkham individual is a franchise holder.]

8. Mrs. Roy A. Parker, Jr.
5203 Joan Lane, Southeast
Washington 22, D. C.

[Mrs. Parker complained to the Bureau of Investigation of the American Medical Association on November 28, 1952, regarding her brother who was treated at the Hubbard Dianetic Foundation, Wichita, Kansas, and eventually was put in the Oregon State Hospital, Salem, Oregon.]

B. South-Southwest:

1. Dr. Roland Walker, Jr.
Internist
Norfolk, Virginia

[During 1950 and 1951, a Roland Walker, Jr., M.D., was said to be a sponsor of the Dianetics movement in the Washington, D. C., area. Dr. Walker was an internist at Norfolk, Virginia. Dr. Walker disassociated himself with the Dianetics movement due to practices with which he objected.

Please make an attempt to locate Dr. Walker in the Norfolk area with view toward interviewing him concerning his connection with Dianetics and reasons for his disassociation. The AMA Journal does not list Dr. Walker, however, he may not be a member of the local medical society.]

2. Dr. Niall P. MacAllister
Department of Anesthesiology
Medical College of Virginia
Richmond, Virginia

[Dr. MacAllister, of the Department of Anesthesiology, treated an individual who was being processed by the Hubbard organization. Dr. MacAllister complained to the Postal authorities of fraud. Please contact Dr. MacAllister to determine his knowledge of the organization and the name and medical records of the patient.]

3. Mrs. Pearl Berman
6277 Southwest 10 Terrace
Miami, Florida

[In April, 1960, Mrs. Berman complained to the Post Office Department that her son was being defrauded by the Hubbard organization. The

boy claimed that scientology could cure radiation burns and numerous other diseases. Please interview Mrs. Berman to determine her knowledge of the operations of the organization. Follow up with an interview with her son.]

4. Mr. Kermit V. Miller
3628 Southwest 58th Avenue
Hollywood, Florida

[Mr. Kermit V. Miller complained about the activities of the "scientology group" in Florida in a letter to the Saturday Evening Post dated September 10, 1963. Please inquire as to evidence he might have which would be useful to the Government in proof of the above-stated case.]

5. Mr. Kermit V. Miller
3628 S.W. 58th Avenue
Hollywood, Florida

[On February 5, 1963, Mr. Miller wrote to President Kennedy indicating that this organization is assuming religious identity in order to:

1. Avoid taxes;

2. Practice medicine without a license;

3. Use U. S. mail for fraudulent schemes.

Please determine if Mr. Miller can document any of these charges.]

6. Rev. William H. Foster
Trinity Presbyterian Church
16th and Inglewood Streets
Arlington, Virginia

7. Rev. R. Matthew Lynn
Pastor
First Presbyterian Church
Midland, Texas

[In 1962, Reverend Lynn's son, who had certain marital problems, became interested in scientology in Washington. As a result, Reverend Lynn phoned Reverend Foster and asked him to do whatever he could to dissuade the boy from his association with the cult. Since returning to Texas, the son returned to college, completed his education, and now is practicing law in Austin, Texas. It would appear that the son should be willing to give us quite a bit of information about the Founding Church of Scientology. Inasmuch as he has a law degree, he should make an excellent witness.]

8. Mr. James Tiller
P. O. Box 1281
Hooks, Texas

[Mr. James Tiller complained to the American Medical Association in a letter dated July 20, 1960, that his brother, Howard O. Tiller, was treated by the Founding Church of Scientology for what was subsequently diagnosed by the University of Texas Medical Center at Galveston, as a malignant brain tumor. A copy of Howard Tiller's medical records at the University of Texas Medical Center should be obtained.

C. Mid-West:

1. Pearl E. Harlan (Mrs. John A. Harlan)
9720 South Prospect Avenue
Chicago 43, Illinois

[Pearl Harlan has been a Hubbard Certified Auditor since 1956. She sincerely believes in the movement as a science but disagrees that it is a religion. She has offered her files on scientology to the Food & Drug Administration in their legal action against the E meters. Her husband, John A. Harlan, is in possession of an E meter and manual obtained in 1959.

She was "audited" by Roy Justin, who became her unwanted house guest for approximately nine months. We believe that this man is wanted by the FBI and the Chicago police as an escaped inmate of St. Elizabeht's Hospital (for the insane) of Washington, D. C., and for the rape of a two year old child in Chicago after leaving her residence. He has made two attempts to abduct her daughters.

Since these events, Pearl Harlan has corresponded vigorously with leaders of the scientology movement in an effort to protest the approval of "auditors" of the caliber of men as Roy Justin to represent the movement. She is correct in that there is very little mention of God by their church.

We believe that she may be a useful witness for our case. We are unsure of the position of her husband in this regard and although we understand he was greatly shocked to find that Roy Justin was an escaped sex criminal, we do not know where his allegiance lies.]

2. Mr. Ross Moshier
4100 Elmridge Road
Dayton, Ohio

[Ross Moshier is the father of Steven Moshier, a Harvard college student who was referred to the New York office of the Founding Church of Scientology in 1962 by a Dr. Dwight Wayne Batteau, vice president in charge of research at United Research, Inc., Cambridge, Massachusetts.

See also in this regard:

Dr. Dwight Wayne Batteau
United Research, Inc.
Cambridge, Massachusetts

Mr. Roger Williams
1425 Harvest Avenue
Kettering 29, Ohio]

3. Dr. Paul H. Beaver
Leetonia, Ohio

[It appears that Dr. Beaver, a graduate of Western Reserve University and practioner for approximately 25 years, became interested in Dianetics in 1950. Complaints were made to Dr. P. W. Conrad, president of the Columbiana County Medical Society as to Dr. Beaver's practice in the dianetic field. Please interview Dr. Paul H. Beaver as to his associations with Dianetics and scientology.]

4. Searle T. Spangler
2732 Floral Trail
Long Beach
Michigan City, Virginia

5. Dr. Vincent S. Strangio, D.O.
601 Washington
Michigan City, Indiana

6. Ernest P. Messner
La Porte County Medical Society
Michigan City, Indiana

7. Roscoe Stevenson
Merchants' National Bank
6th & Franklin Streets
Michigan City, Indiana

8. Bob York
2202 South Franklin Street
Michigan City, Indiana

9. Palmer E. Myran
Indiana State Prison Music Director
Michigan City, Indiana

10. Dr. Klaus M. Friedburg
Three Oaks
Michigan

11. A. E. Weiss, M.D.
2911 Roslyn Trail
Long Beach, Indiana

12. Donald F. Pohlman
3800 Franklin
Michigan City, Indiana

13. Dr. James E. Carver
New Carlisle, Indiana

[The above-named individuals were involved with the scientology group in Michigan City,

Indiana in 1960. Dr. A. E. Weiss, family doctor for Searle T. Spangler, complained to the American Medical Association in regard to a Dr. Strangio, Dr. Carver and Dr. Mackenzie, scientologists who tried to cure Mr. Spangler's child from "autism". The scientologists lived in the Spaulding Hotel and then at the farm of Dr. Carver on Saguaay Lake.

Dr. Strangio had taken lessons in scientology in Chicago and recommended the subject to his patients and friends. Dr. Strangio apparently had 100 hours in auditing and was qualified as an auditor in the organization. Dr. Strangio was available for private auditing at $25 a session. Nina West and L. Ron Hubbard, Jr., also gave lectures in scientology. It appears that Dr. Strangio is now separated from his wife as a result of scientology.

Mr. Roscoe Stevenson is the former Chief of Detectives of Michigan City. He has indicated that he has a file on the scientology group but refuses to disclose the individuals involved. Bob York stated that he first heard of scientology through his doctor, Dr. Strangio, when he was under treatment for high blood pressure. Palmer E. Myran, the Indiana State Prison Music Director, also studied scientology under Dr. Strangio. Dr. Friedburg owns the Michigan Small Animal Hospital in Michigan City and rented the property to a Dr. Roland Mackenzie from 1957 to 1961.

Please question the above-named individuals about Dr. Roland Mackenzie, a scientologist, who died accidentally in Bell, California, on June 30, 1961 (the home of L. Ron Hubbard, Jr.). His wife Sylvia and their two children, Penny and Dawn, survived him. It appears that Dr. Carver and Dr. Mackenzie were quite friendly. The Carvers spent several thousand dollars (approximately $6,000) on audits with the scientologists. Mr. Mesaner,

of the La Porte County Medical Society, first became aware of scientology through the complaint of Searle T. Spangler and as a result made an inquiry of the State Licensing Board. Investigator James E. Langford represented the State in this regard. Dr. Pohlman operates the clinic formerly owned by Dr. James Carver. He was associated with Dr. Carver for five years before acquiring Dr. Carver's business.]

14. Donald G. Pursell
Wichita, Kansas

[A Mr. Don G. Pursell, said to have been head of the Omega Oil Company in Wichita, Kansas, allegedly financed the Dianetics operation during its early conception. On June 12, 1958, Mr. Pursell filed an injunction against Mr. Hubbard for claiming to represent Dianetics Foundation in Wichita, Kansas. Include in investigation of Mr. Pursell a police record check and obtain information concerning this injunction and financing of Dianetics movement.]

15. Leonard H. Field
2010 Glen Drive
Jackson, Michigan

[Mr. Field indicated in a letter dated January 16, 1963, to the Department of Health, Education & Welfare that he recovered from some physical conditions as a result of the use of the E Meter by a scientology auditor on him. We would appreciate it if you would visit Mr. Field and learn further details of his treatment at the Washington organization. Determine whether or not any scientologists indicated that by use of the E Meter the professional auditor could bring about improvement in physical conditions.]

D. Far West:

1. Mrs. Bea Finch
912 - 45th Street
Sacramento, California

[Mrs. Finch complained to the Los Angeles Better Business Bureau in a letter dated August 7, 1961, about the scientology organization in regard to her minor son. She claimed that the scientologists informed him that psychologists and psychiatrists are not correct in their thinking and that they will raise his I.Q. 20 points for a $300 fee.]

2. Solano County Medical Society
631 Tennessee Street
Vallejo, California

[The Solano County Medical Society reported a "rather pathetic case in Vallejo", California, involving L. Ron Hubbard and the hospitalization of a woman in the Napa State Mental Hospital.]

3. Mrs. Mary Alice Dillon
421 1/2 Goldenrod
Corona Del Mar, California

[In a letter dated January 28, 1963, addressed to the Food & Drug Administration, Mrs. Dillon discussed her mother's bad experience with the scientology organization. Please have an agent visit the above-named individual.]

4. Mrs. Vincent Wall, R.N.
Palm Harbor Hospital
12860 Palm Street
Garden Grove, California

[Mrs. Vincent Wall, a registered nurse, complained to the Public Health Service on

November 7, 1963, about two individuals in need of medical care who are being treated by a scientology school. One of these men suffers from poor eye sight; the other has painful arthritis.]

5. Lt. D. R. Phillips
Seattle Police Department
Seattle, Washington

[Lieutenant D. R. Phillips investigated the murder of William J. Fisk, pastor of the Church of Scientology, Seattle, Washington, by Russell E. Johnson in September, 1963.]

6. Mr. Victor Lygdman, Jr.
5259 University Way # 101
Seattle, Washington

[Mr. Lygdman indicated in a letter to the Department of Justice that he has had several contacts with members of the scientology organization. He was apparently a member of the Board of the local Mental Health Association. He stated that he has received invitations to meetings from a girl "who was close to being psychotic" and that at one time he was a member of a group that combined scientology with occult practices. One woman in this group "was admitted to a mental hospital suffering from a complete breakdown the day after a scientologist "auditor" had pronounced her "clear"." Mr. Lygdman also indicates that the Seattle telephone directory lists an "Institute of Scientific Relaxation" at 1012 Northeast Ravina Boulevard. Please interview Mr. Lygdman to determine his knowledge of the various scientology organizations and determine if the Institute of Scientific Relaxation is, in fact, an organization connected with scientology.]

7. Mr. Don Wingate
Wingate Enterprises
Phoenix, Arizona

and

2636 Colorado Boulevard
Denver, Colorado

8. Mr. John Ray
c/o Ray Electronics
1717 Southwest Parkview Court
Portland 1, Oregon

[The above-named individuals manufactured a skin galvanometer known as an E-Meter for L. Ron Hubbard. In December, 1961, publications of the organization announced that all authorization for John Ray or Ray Electronics to distribute the machine had been cancelled and that the machines manufactured in the previous three years were no good and could not be used in the organization. Similarly, Mr. Wingate's name was dropped out of the literature as a supplier of the machines in 1960. We request that the above-named individuals be visited and inquiry be made as to their relations with the scientology organizations, the causes of the abandonment of machine production. A careful inventory of machines in their possession as well as an examination of the invoices of sales should be made.]

9. Mrs. Mierice Stanley
2145 Lakeshore Highway West
Oakville, Ontario, Canada

[Mrs. Stanley filed a complaint dated January 10, 1963, with the FBI concerning her husband, Gordon William Stanley, who was processed by the Founding Church in Washington for an amount in excess of $3,500. Mrs. Stanley had to borrow money to pay this debt.]